



Report of the Vermont State Auditor

March 24, 2011

VERMONT COUNTY SHERIFFS' DEPARTMENTS COMPILATION OF REPORTS ON FINANCIAL TRANSACTIONS AND CONDITIONS FOR FISCAL YEARS ENDING JUNE 30, 2009 AND JUNE 30, 2010

Thomas M. Salmon, CPA
Vermont State Auditor
Rpt. No. 11-02

Mission Statement

The mission of the State Auditor's Office is to be a catalyst for good government by promoting professional audits, financial training, efficiency and economy in government and service to cities and towns.

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**THOMAS M. SALMON, CPA
STATE AUDITOR**



**STATE OF VERMONT
OFFICE OF THE STATE AUDITOR**

March 24, 2011

Speaker of the House of Representatives Shap Smith
President Pro Tempore of the Senate John Campbell
Members of the General Assembly

Dear Colleagues:

I am pleased to submit the attached compilation of audit reports that describe the financial transactions and condition of each of Vermont's 14 County Sheriffs' Departments, as required by 24 VSA §290b(d).

In accordance with §290b(e), each Sheriff's Department is required to be audited once every two years by a public accounting firm, with the cost of these audits shared by the State Auditor's Office, the Secretary of Administration, and the respective Sheriff's Department.

This report utilizes financial information from statements that have been audited under §290b(e), rather than unaudited financial reports submitted to the State Auditor's Office under §290b(d).

This report summarizes the audits that were conducted on the following schedule:

For the year ended June 30, 2009:

- | | |
|---------------------|---------------------|
| - Bennington County | - Washington County |
| - Chittenden County | - Windham County |
| - Orange County | - Windsor County |

For the year ended June 30, 2010:

- | | |
|--------------------|---------------------|
| - Addison County | - Grand Isle County |
| - Caledonia County | - Lamoille County |
| - Essex County | - Orleans County |
| - Franklin County | - Rutland County |

The audits referenced in this report were conducted by two firms in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards*.¹

Each audit also includes a report on internal control over financial reporting and on compliance. These reports contain findings and recommendations for corrective actions. In all cases corrective action plans have been provided by the respective sheriffs.

Beginning in February 2007, this office met with the sheriffs and their bookkeepers to improve the financial accounting, reporting and management of the Sheriffs' Departments. This process of 16 monthly meetings resulted in a uniform accounting manual, a common chart of accounts and a common accounting software.

We thank the sheriffs and their staff members for their commitment and hard work. Their dedication and perseverance made this achievement possible.

Sincerely,

A handwritten signature in black ink that reads "Thomas M. Salmon CPA". The signature is written in a cursive, flowing style.

Thomas M. Salmon, CPA
Vermont State Auditor

¹ Copies of individual County Sheriff's Department audit reports are available upon request.

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Introduction

A county sheriff's department is a governmental entity created by the Vermont Constitution and operating under the specific authority and procedures established under Vermont state law. A sheriff is a statutory employee of the county where he or she serves, but many of the sheriff's functions and administration are handled outside the county. For example, the state sets and pays the sheriff's salary and the sheriff provides periodic financial reports to the state's Department of Finance and Management. However, deputies and other personnel are paid by the respective counties at salaries that are established locally.

Operating expenses are typically funded partially from county taxpayers through the general county budget, and partially from a variety of department fees and service charges, some of which are set by statute and others by the county sheriff.

The fees are intended to provide resources to cover all costs of the sheriff's department, except the costs paid directly by the State and county noted above, including recovery of the cost of property and equipment used in the performance of these services.

The State Auditor's Office has a number of duties in statute regarding the preparation and auditing of financial statements by the 14 county sheriffs' departments.

Among these duties, outlined in 24 VSA §290b(d), is the responsibility to compile reports that reflect the financial transactions and condition of each sheriff's department into one report for the General Assembly.

In a subsequent section of statute, 24 VSA §290b(e) we are also required to receive copies of the biennial audits of financial statements issued by sheriffs' departments, and to pay one-third the cost of these audits.

Each sheriff's department is required to be audited every two years, and the following schedule has been adopted:

County	Audited for the year ended June 30:
Addison	2010, 2012
Bennington	2009, 2011
Caledonia	2010, 2012
Chittenden	2009, 2011
Essex	2010, 2012
Franklin	2010, 2012
Grand Isle	2010, 2012
Lamoille	2010, 2012
Orange	2009, 2011
Orleans	2010, 2012
Rutland	2010, 2012
Washington	2009, 2011
Windham	2009, 2011
Windsor	2009, 2011

The current public accounting firm contractor is McSoley, McCoy & Co. of South Burlington.

Scope & Methodology

The audit reports summarized in this report may indicate that auditors detected a material weakness, reportable condition, or instance of non-compliance.

Reportable conditions involve matters coming to the auditors' attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in the auditor's judgment could adversely affect a department's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Evidence of failure to safeguard assets from loss, damage, or misappropriation is an example of a reportable condition.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud

in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Non-compliance is generally the failure to adhere to certain provisions of laws, regulations, contracts, and grant agreements in situations where such non-compliance could have a significant effect on the audit results.

The objectives of internal control relate to financial reporting, operations, and compliance. For the purposes of this report, a finding related to internal control generally refers to an important but less-than-significant deficiency in an aspect of one of the five internal control components of an organization: The control environment, risk assessment, control activities, information and communication, and monitoring.

Government Audit Standards

Financial statement audits of the individual sheriffs' departments, summarized in this report, were conducted in accordance with generally accepted government auditing standards, issued by the comptroller general of the United States.

Those standards require auditors to plan and perform the audit to obtain sufficient evidence to provide reasonable assurance about whether the financial statements of the various departments are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation.

This report provides a synopsis of sheriffs' departments audited reports. Table I provides a summary of the date of each report and the expression of opinion by auditors regarding the department's financial statements taken as a whole.

Table 1: Audit Opinions

	Audit Date	Opinion Expressed
FY2009 (by Davis & Hodgdon)		
Bennington	3/2/2010	Unqualified
Chittenden	1/4/2010	Unqualified
Orange	2/26/2010	Unqualified
Washington	1/4/2010	Unqualified
Windsor	2/10/2010	Unqualified
Windham	12/31/2009	Unqualified
FY2010 (by McSoley, McCoy)		
Addison	1/15/11	Unqualified
Caledonia	12/10/10	Unqualified
Essex	1/15/11	Unqualified
Franklin	1/15/11	Unqualified
Grand Isle	1/7/11	Unqualified
Lamoille	1/15/11	Unqualified
Orleans	1/11/11	Unqualified
Rutland	1/15/11	Unqualified

Summary of Audit Results

Addison County

Profile

James Coons, Sheriff
Addison County Sheriff's Department
35 Court St.
Middlebury, VT 05753
Audit Period: For year ended June 30, 2010
Contractor: McSoley, McCoy & Co., South Burlington, VT
Date of report: January 15, 2011

Overview

- Two material weaknesses
- No reportable conditions
- Three control deficiencies

Material weaknesses

- The department accounts for activities in its jail account differently than it does for all other activities in the department. While the receipts and disbursements process incorporates a limited segregation of duties, the sheriff performs virtually all functions regarding the jail account. In addition, the jail is accounted for using a separate accounting system.
- It was noted that several accounts required adjusting journal entries to bring the year-end financial statements current. Financial statements should be reviewed and reconciled quarterly.

Control deficiencies

- It was noted that revenue and expenses for several services performed and received were recorded in the wrong fiscal year.
- The department entered into a note receivable with an employee that called for specific repayment terms. The terms of the note have not been adhered to and the note is past due.
- It was noted during test work over revenues that one contract and the amendment to another contract could not be located.

Bennington County

Profile

Chad Schmidt, Sheriff
Bennington County Sheriff's Department
P.O. Box 4207
212 Lincoln St.
Bennington, VT 05201
Audit Period: For year ended June 30, 2009
Contractor: Davis & Hodgdon Associates, Williston
Date of report: March 2, 2010

Overview

- One material weakness
- No reportable conditions
- No control deficiencies

Material weakness

- There is not a staff member that has the requisite experience necessary to prepare the department's financial statements.
RESPONSE: The sheriff contracts with an accounting firm to prepare statements and reports.

Caledonia County

Profile

Mike Bergeron, Sheriff
Caledonia Sheriff's Department
1126 Main St., Suite 2
St. Johnsbury, VT 05819
Audit Period: For year ended June 30, 2010
Contractor: McSoley, McCoy & Co., South Burlington, VT
Date of report: December 12, 2010

Overview

- No material weaknesses
- No reportable conditions
- No control deficiencies

Chittenden County

Profile

Kevin McLaughlin, Sheriff
Chittenden County Sheriff's Department
P.O. Box 1426
70 Ethan Allen Drive
South Burlington, VT 05403
Audit Period: For year ended June 30, 2009
Contractor: Davis & Hodgdon Associates, Williston
Date of report: January 4, 2010

Overview

- One material weakness
- No reportable conditions
- No control deficiencies

Material weakness

- There is not staff that has the requisite experience necessary to prepare the department's financial statements.
RESPONSE: Management has considered the risks involved and the costs to employ additional staff with the requisite experience to prepare the departments financial statements, and feels that appropriate alternative controls are in place to mitigate risk and reduce exposure to an acceptable level. We will continue monitor and review this decision and take appropriate action if deemed necessary.

Essex County

Profile

Steve Gadapee, Sheriff
Essex County Sheriff's Department
566 Bobbin Mill Road
Lunenburg, VT 05906
Audit Period: For year ended June 30, 2010
Contractor: McSoley, McCoy & Co., South Burlington, VT
Date of report: January 15, 2011

Overview

- Two material weaknesses
- No reportable conditions
- No control deficiencies

Material weaknesses

- We noted a lack of segregation of duties within the cash receipts and disbursement area due to the small size of the department. The objective of internal control over cash receipts is to obtain control over amounts received at the time of receipt and to timely record the receipts in the accounting system. Separating these closely related functions in the cash receipts and disbursement system will improve internal control in these particular areas. The following procedures could be enacted to improve segregation of duties over cash receipts and disbursements:

The bookkeeper should not have signing authority and record keeping responsibilities. We recommend that the bookkeeper be removed as a signor, and require the sheriff to sign all checks or consider adding a deputy as an additional signor.

The sheriff, who is not involved in the accounting function, should open the mail, maintain the list of all receipts, and restrictively endorse all items received as "for deposit only." This would prevent any unauthorized endorsement should the checks be misplaced or lost before being deposited. This process would also allow the sheriff to review the bank statement prior to the reconciliation process.

Someone other than the check preparer and signor should mail all payments. This will ensure that all checks reach their approved designated party.

RESPONSE: Management agrees with the finding and will consider these recommendations and consider other procedures to improve segregation of duties.

- The department currently does not have established procedures for employee work week, vacation leave, sick leave, compensated holidays, and other fringe benefits. The department should establish a policy and adhere to the approved policy.

RESPONSE: Management agrees with this finding and will consider drafting a written policy for the department.

Franklin County

Profile

Robert Norris, Sheriff
Franklin County Sheriff's Department
P.O. Box 367
30 Lincoln Ave.
St. Albans, VT 05478
Audit Period: For year ended June 30, 2010
Contractor: McSoley, McCoy & Co., South Burlington, VT
Date of report: January 15, 2011

Overview

- No material weaknesses
- Two reportable conditions
- No control deficiencies

Reportable conditions

- Resolve outstanding checks on a timely basis. We noted that bank reconciliations included outstanding checks that were more than 6 months old. We recommend that checks older than 6 months be transferred to the liability account for unclaimed checks for control purposes and to facilitate preparation of monthly bank reconciliations. These items should also be reviewed regarding whether they should be voided and/or re-issued.
- Contract documentation. Maintaining a log for contracts is fundamental to the billing procedures. It was noted during internal control testing that the department does not maintain such a log. As required by the Uniform Accounting Manual, the department shall maintain a subsidiary record of contracts in order to ensure proper internal control environment. We recommend that management implement procedures to ensure a log for all contracts is maintained and a review process of such a log is being performed on a quarterly basis to ensure proper billing.

Grand Isle County

Profile

Connie Allen, Sheriff
Grand Isle Sheriff's Department
P.O. Box 168
3677 US Route 2
North Hero, VT 05474
Audit Period: For year ended June 30, 2010
Contractor: McSoley, McCoy & Co., South Burlington, VT
Date of report: January 7, 2011

Overview

- No Material weaknesses
- No reportable conditions
- No control deficiencies

Lamoille County

Profile

Roger Marcoux, Sheriff
Lamoille County Sheriff's Department
P.O. Box 96
222 Main St.
Hyde Park, VT 05655
Audit Period: For year ended June 30, 2010
Contractor: McSoley, McCoy & Co., South Burlington, VT
Date of report: January 15, 2011

Overview

- No material weaknesses
- No reportable conditions
- No control deficiencies

Orange County

Profile

William Bohnyak, Sheriff
Orange County Sheriff's Department
RR 1, Box 30G
11 Jail St.
Chelsea, VT 05038
Audit Period: For year ended June 30, 2009
Contractor: Davis & Hodgdon Associates, Williston, VT
Date of report: February 26, 2010

Overview

- One material weakness
- No reportable conditions
- No control deficiencies

Material weakness

- There is not staff that has the requisite experience necessary to prepare the department's financial statements.
RESPONSE: Management has considered the risks involved and the costs to employ additional staff with the requisite experience to prepare the departments financial statements, and feels that appropriate alternative controls are in place to mitigate risk and reduce exposure to an acceptable level. We will continue monitor and review this decision and take appropriate action if deemed necessary.

Orleans County

Profile

Orleans County
Kirk Martin, Sheriff
Orleans County Sheriff's Department
255 Main St.
Newport, VT 05855
Audit Period: For year ended June 30, 2010
Contractor: McSoley, McCoy & Co., South Burlington, VT
Date of report: January 11, 2011

Overview

- Three material weaknesses
- No reportable conditions
- No control deficiencies

Material weaknesses

- Vehicles and equipment. The department's fixed asset records at June 30, 2010, did not include fully depreciated assets that are still in service, thus understating the value of gross vehicles and equipment and accumulated depreciation. Many small organizations use the depreciation schedule as a fixed asset register as well as a tool to calculate depreciation. In order to do so, however, the schedules must be kept current, and periodic physical inventories must be taken of the fixed assets from the depreciation schedules. We recommend that the department bring its depreciation schedules current, and begin a schedule of periodic inventories.
- Payroll. In accordance with the Uniform Accounting Manual for the County Sheriffs' Departments, employees should receive pay within 6 days after the end of a payroll period. Payroll was processed later than that deadline. We recommend the department change its policy for processing payroll to comply with the State of Vermont.
- Revenue cutoff. Revenue was recorded when billed instead of when the services were performed. Revenue should be recorded based on when services were performed. A reliable cutoff is critical to the accuracy and reliability of the financial statements. We suggest that a review be performed by the department's bookkeeper to verify that year-end cutoff is performed during the months following year-end.

Rutland County

Profile

Stephen P. Benard, Sheriff
Rutland County Sheriff's Department
P.O. Box 303
108 Wales St.
Rutland, VT 05701
Audit Period: For year ended June 30, 2010
Contractor: McSoley, McCoy & Co., South Burlington, VT
Date of report: January 15, 2011

Overview

- No material weaknesses.
- No reportable conditions
- No control deficiencies

Washington County

Profile

W. Samuel Hill, Sheriff
Washington County Sheriff's Department
10 Elm St.
P.O. Box 678
Montpelier, VT 05601
Audit Period: For year ended June 30, 2009
Contractor: Davis & Hodgdon Associates, Williston, VT
Date of report: January 4, 2010

Overview

- No material weaknesses
- No reportable conditions
- No control deficiencies

Windham County

Profile

Keith Clark, Sheriff
Windham County Sheriff's Department
P.O. Box 266, Route 30
Newfane, VT 05345
Audit Period: For year ended June 30, 2009
Contractor: Davis & Hodgdon Associates, Williston, VT
Date of report: December 31, 2009

Overview

- One material weakness
- No reportable conditions
- No control deficiencies

Material weakness

- There is not staff that has the requisite experience necessary to prepare the department's financial statements.
RESPONSE: Management has considered the risks involved and the costs to employ additional staff with the requisite experience to prepare the departments financial statements, and feels that appropriate alternative controls are in place to mitigate risk and reduce exposure to an acceptable level. We will continue monitor and review this decision and take appropriate action if deemed necessary.

Windsor County

Profile

Michael Chamberlain, Sheriff
Windsor County Sheriff's Department
P.O. Box 478
62 Pleasant St.
Woodstock, VT 05091
Audit Period: For year ended June 30, 2009
Contractor: Davis & Hodgdon Associates, Williston, VT
Date of report: February 10, 2010

Overview

- No reportable conditions
- No material weaknesses
- No control deficiencies

Summary of Financial Statement Information

The tables on the following pages have been assembled with data from financial statement audits of each sheriff's department. The notes to financial statements that accompany each audit report (not included here) are an integral part of an audit performed in accordance with Government Auditing Standards and should be requested and considered when evaluating these figures.

Table 2: Summary of Fiscal Year 2009 Statements of Net Assets

	Bennington	Chittenden	Orange	Washington	Windsor	Windham
ASSETS						
Cash and cash equivalents	176,664	546,659	93,164	149,941	579,557	80,403
Accounts receivable	88,942	191,973	108,469	141,871	219,677	105,609
Certificates of deposit	5,696	241,722	17,781	156,975	8,173	10,123
Prepaid expenses	3,416	4,776		10,772	8,741	2,836
Fixed Assets (net of depreciation)	89,002	262,783	216,035	100,639	193,847	198,804
Other assets			7,809	13,825		
TOTAL ASSETS	363,720	1,247,913	443,258	574,023	1,009,985	397,775
LIABILITIES						
Accounts payable	22,277	10,833	7,413	14,614	6,748	53,640
Accrued expenses	11,030	72,376	8,609	51,716	17,446	64,932
Notes and other current debt	49,671		36,919			108,402
TOTAL LIABILITIES	82,978	83,209	52,941	66,330	24,194	226,974
NET ASSETS	280,742	1,164,704	390,317	507,693	985,801	170,801

Table 3: Summary of Fiscal Year 2009 Statement of Revenues, Expenses and Changes in Net Assets

	Bennington	Chittenden	Orange	Washington	Windsor	Windham
OPERATING REVENUE						
Charges for services	880,522	1,503,175	519,664	548,558	941,594	535,837
Operating grants	207,181	58,482	115,976	98,767	39,175	45,800
Transport services				145,157	67,758	89,473
Civil process	116,362			187,099	232,747	143,068
Jail revenue			1,237			
Other revenues	27,765	96,963	37,212	30,870	8,718	30,135
TOTAL OPERATING REVENUE	1,231,830	1,658,620	674,089	1,010,451	1,289,992	844,313
OPERATING EXPENSES						
Contracted services	811,422	513,805	225,064	604,985	487,220	387,399
Transportation services		83,141	18,253	35,196	31,988	
Process services		172,473	54,013		53,086	37,824
Communication services			10,595	23,941	12,086	62,629
Automotive services	107,359	138,395	76,629	79,882	99,733	93,872
Jail services			3,181			
Interest expenses			2,529			3,644
Administration and general	208,044	311,083	148,797	104,324	293,955	161,297
Depreciation	56,057	85,404	56,447	74,448	91,467	55,589
TOTAL OPERATION EXPENSES	1,182,882	1,304,301	595,508	922,776	1,069,535	802,254
NET OPERATING INCOME	48,948	354,319	78,581	87,675	220,457	42,059
OTHER INCOME						
Interest income	644	10,732	867	5,545	5,762	841
Gain on sale of assets	400	1,720		1,250	10,703	5,550
TOTAL OTHER INCOME	1,044	12,452	867	6,795	16,465	6,391
NET INCREASE IN NET ASSETS	49,992	366,771	79,448	94,470	236,922	48,450
NET ASSETS, beginning of year	230,750	797,933	310,869	413,223	748,879	122,352
NET ASSETS, end of year	280,742	1,164,704	390,317	507,693	985,801	170,802

Table 4: Summary of Fiscal Year 2010 Statements of Net Assets

	Addison	Caledonia	Essex	Franklin	Grand Isle	Lamoille	Orleans	Rutland
ASSETS								
Cash and cash equivalents	211,799	311,136	95,526	128,026	212,338	686,588	89,772	155,227
Accounts receivable	109,226	53,148	12,302	120,375	43,721	69,544	74,293	167,440
Certificates of deposit						71,459		
Prepaid expenses	3,224	13,324	1,235	19,864	7,225	2,294	5,799	
Fixed Assets (net of depreciation)	243,424	90,732	27,972	230,636	128,522	966,170	117,431	194,390
Restricted assets	34,859					222,980		92,937
TOTAL ASSETS	602,532	468,340	137,035	498,901	391,806	2,019,035	287,295	609,994
LIABILITIES								
Accounts payable	4,974	5,304	3,623	51,045	2,812	13,942		16,165
Accrued expenses	17,295	5,704	8,763	154,040	10,337	116,849	16,142	38,299
Notes and other current debt	17,812			85,728	20,944		43,017	192,655
TOTAL LIABILITIES	40,081	11,008	12,386	290,813	34,093	130,791	59,159	247,119
NET ASSETS	562,451	457,332	124,649	208,088	357,713	1,888,244	228,136	362,875

Table 5: Summary of Fiscal Year 2010 Statements of Revenues, Expenses and Changes in Net Assets

	Addison	Caledonia	Essex	Franklin	Grand Isle	Lamoille	Orleans	Rutland
OPERATING REVENUE								
Charges for services	315,936	500,800	174,571	1,672,283	476,459	2,149,238	591,297	1,336,914
Operating grants		19,436	12,334	142,955	42,721	34,500	41,533	225,684
Transport services	61,275	32,261						
Civil process	62,024	68,350						
Jail revenue	270,471			108,528				
Miscellaneous revenue	72,987	28,117		155,076	22,936	191,866	23,973	98
TOTAL OPERATING REVENUE	782,693	648,964	186,905	2,078,842	542,116	2,375,604	656,803	1,562,696
OPERATING EXPENSES								
Contracted services	227,504	217,920	154,701	1,347,865	305,222	619,539	193,269	842,428
Transportation services		26,529			4,853	27,037	11,103	
Process services	29,980	40,065		57,627	6,637	56,097	35,309	20,633
Communication services	8,449	6,171		43,092		720,901	58,112	167,224
Automotive services	53,129	52,836	11,969	164,767	47,761	60,458	55,255	83,974
Jail services	272,604			60,503				
Interest expenses			430				1,709	11,841
Administration and general	143,972	122,114	9,421	349,668	89,866	430,166	187,550	307,626
Depreciation	66,186	39,344	27,836	74,067	41,716	167,184	22,020	76,500
TOTAL OPERATION EXPENSES	801,824	504,979	204,357	2,097,589	496,055	2,081,382	564,327	1,510,226
NET OPERATING INCOME	-19,131	143,985	(17,452)	(18,747)	46,061	294,222	92,476	52,470
OTHER INCOME								
Interest income	-184			(3,742)	639	7,871		316
Gain on sale of assets	17,250	1,388		(48,831)	3,251			1,650
TOTAL OTHER INCOME	17,066	1,388		(52,573)	3,890	7,871		1,966
NET INCREASE IN NET ASSETS	-2,065	145,373	(17,452)	(71,320)	49,951	302,093	92,476	54,436
NET ASSETS, beginning of year	564,516	311,959	142,101	279,408	307,762	1,586,151	135,660	308,439
NET ASSETS, end of year	562,451	457,332	124,649	208,088	357,713	1,888,244	228,136	362,875

Recommendations

The departments with audit findings should provide corrective action steps to address those findings if they have not already done so and provide the corrective action steps to the SAO.

The training meetings, which began in February 2007, resulted in an updated accounting manual, a common chart of accounts and a common accounting software. The meetings should be continued on the current bi-monthly schedule to review the audits, internal controls, and address financial accounting issues and concerns as they develop.

In accordance with 32 VSA §163, we are also providing copies of this report to the Secretary of Administration, the Commissioner of Finance and Management, and the Vermont State Library. In addition, the report will be made available at no charge on the state auditor's web site, <http://auditor.vermont.gov>.

Any questions or comments about this report can be directed to the State Auditor's Office at 828-2281 or via e-mail at auditor@state.vt.us.